## Sales Tax - Linen

Are consumable materials provided by a linen service taxable?

Consumable materials provided by a linen serviceperson are taxable to the customer if segregated on invoice.

Rental of linens and uniforms are taxable to the customer. See also <u>FYI Sales 56</u> for lease information on tangible personal property.

See FYI Special Regulation 39: Linen Services